

***JAN - DEC 2002***

STR
02

# SALES TAX REMITTANCE RETURN

☐ **ONLY** Fill in Box if Amended Return Information Attached

NAME \_\_\_\_\_ TAX REGISTRATION NO. \_\_\_\_\_

FIRM NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

**Address Changes?** ☐ business location ☐ mailing address ☐ both **Business closed?** ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_

➡ ***Please fill in the appropriate box and note address changes above, if applicable.***

**➡ USE BLACK INK AND RETURN ORIGINAL FORM.**

This Sales Tax Remittance form replaces the Combined Excise Tax Return. If your total annual gross business income is less than \$28,000 and you owe retail sales tax under \$2,000, you may report sales tax on this form (see instructions, on reverse). The business and occupation (B&O) tax is not due because the Small Business Credit will eliminate your B&O tax liability. If your annual gross business income is greater than \$28,000, you owe retail sales tax over \$2,000, or you owe taxes other than retail sales tax, please see reverse for instructions. **This return is due January 31, 2003.**

**DUE DATE: JANUARY 31, 2003**

JANUARY 2003						
<i>S</i>	<i>M</i>	<i>T</i>	<i>W</i>	<i>T</i>	<i>F</i>	<i>S</i>
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- ★ 5 % Penalty is Assessed After January 31, 2003
- 10% Penalty is Assessed After February 28, 2003
- 20% Penalty is Assessed After March 31, 2003

***If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.***

## **Finalizing Your Sales Tax Remittance Return**

- Sign, date, and provide a contact number below.
- Keep a copy for your files, and mail **original** form with your payment in the enclosed envelope.
- Please do not staple or paperclip your payment to the form.
- If remitting an amount different than the amount of tax collected, please enclose an explanation.
- Make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

Phone ( ) Date / /

➔ Signature \_\_\_\_\_

**Please check applicable box(es):**

- ☐ No Sales Tax Collected in 2002 and/or;
- ☐ Gross Business Activity totaled less than \$28,000;

- OR -

- ☐ No Business Activity in 2002.

**NOTE:** If you would like to file **“No Business Activity” on-line or by telephone**, please see reverse for instructions.

**➡ USE BLACK INK AND RETURN ORIGINAL FORM**

- |    |  |  |  |  |  |     |   |
|----|--|--|--|--|--|-----|---|
| 1) | <b>Enter Total Retail Sales<br/>Tax Collected Only</b><br><i>(Do not include Gross Sales)</i>                      |  |  |  |  | . 0 | 0 |
| 2) | <b>★ Add Penalty, if filing<br/>after January 31, 2003</b><br><i>(Minimum \$5.00. See penalty<br/>rates above)</i> |  |  |  |  | . 0 | 0 |
| 3) | <b>TOTAL AMOUNT OWED<br/>(add lines 1 – 2)</b>   |  |  |  |  | . 0 | 0 |

## **INSTRUCTIONS FOR COMPLETING SALES TAX REMITTANCE RETURN (LINES 1-3)**

1. Determine if your gross business income is less than \$28,000. If it is greater, please visit our website at <http://dor.wa.gov>. Click on FORMS to obtain a copy of the *Annual 2002 Combined Excise Tax Return*, or call us at (360) 902-7180 or (800) 647-7706.

If you know the amount of retail sales tax collected, round to the nearest whole dollar and enter in the *Total Retail Sales Tax Collected* box, line 1. Breakdown by location codes is not necessary. The Department will distribute the local sales tax portions appropriately.

### **If you don't know the amount of retail sales tax due for 2002:**

- a) Multiply your taxable retail sales by the retail sales tax rate (the state rate, local rate, King County Food and Beverage rate and RTA rate, if applicable). Refer to the enclosed *Combined Local Sales and Use Tax Rate Chart* for applicable retail sales tax rates.
  - b) Enter the amount of retail sales tax due, rounded to the nearest whole dollar, in the *Total Retail Sales Tax Collected* box, line 1.
2. If you are filing the return after the due date printed on the reverse side, you owe a penalty. See penalty rates located above the signature line. Multiply the penalty rate you owe by the *Total Retail Sales Tax Collected* and write this amount in the *Penalty* box, line 2.  
  
\*\* If you are filing your return late and are requesting a waiver of the penalty, please check the box on the bottom of page 1, and attach your written request to this return. For more information about the penalty waiver criteria, please call Tax Express at (800) 334-8969, enter code 429.

3. Indicate the *Total Amount Owed*, plus penalty, if applicable (add lines 1-2).

Keep a copy of your return for your files and **mail original form with your payment** in the enclosed envelope. Please do not staple or paperclip your payment to the form. If remitting an amount different than the amount of tax collected, please enclose an explanation. Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

## **ELECTRONIC FILING (ELF)**

To file this return on-line, or to file a No Business Activity return, visit the Department's web site at <http://dor.wa.gov>, then click on Elf (Electronic Filing).

## **TELEPHONE ASSISTANCE**

If you would like to file "**No Business Activity**" by telephone, call our toll-free number (800) 647-7706. Enter code 111 and follow these steps:

- 1) Enter your 9-digit tax registration number;
- 2) Verify the number entered;
- 3) Enter 3;
- 4) Respond to pre-recorded questions to file your return over the telephone.

***Do not mail paper return back to the Department.***

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For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.

**Combined Local Sales and Use Tax Rate Chart****Tax Rates Effective January 1, 2003**(Tax rates are updated quarterly. Please access our GIS at <http://dor.wa.gov> for current rates.)

- NOTE: 1. Combined total of local and state sales tax includes 6.5% state rate, local rate and RTA rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. *If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.*
2. The King County Food & Beverage tax applies to sales of food and beverages in restaurants, taverns and bars within King County. Additional tax of .005 should be added to the combined rate listed. (See WAC 458-20-12401).

County/City	Current Comb. Total	County/City	Current Comb. Total	County/City	Current Comb. Total	County/City	Current Comb. Total
<b>ADAMS</b>		<b>GRAYS HARBOR(cont.)</b>		<b>LINCOLN (cont.)</b>		<b>SNOHOMISH (cont.)</b>	
Unincorp. Areas.....	.076	Elma.....	.082	Sprague.....	.076	Monroe.....	.085
Hatton.....	.076	Hogiam.....	.082	Wilbur.....	.076	Mountlake Terrace.....	.089
Lind.....	.076	McCleary.....	.082	<b>MASON</b>		Mukilteo.....	.089
Othello.....	.076	Montesano.....	.082	Unincorp. Areas.....	.083	Snohomish (City).....	.085
Ritzville.....	.076	Oakville.....	.082	Shelton.....	.083	Stanwood.....	.085
Washtucna.....	.076	Ocean Shores.....	.082	<b>OKANOGAN</b>		Sultan.....	.085
<b>ASOTIN</b>		Westport.....	.082	Unincorp. Areas.....	.076	Woodway.....	.089
Unincorp. Areas.....	.070	<b>ISLAND</b>		Brewster.....	.076	<b>SPOKANE</b>	
Asotin (City).....	.070	Unincorp. Areas.....	.083	Conconully.....	.076	Unincorp. Areas.....	.078
Clarkston.....	.070	Coupeville.....	.083	Coulee Dam.....	.076	Unincorp. P.T.B.A.*.....	.081
<b>BENTON</b>		Langlely.....	.083	Elmer City.....	.076	Airway Heights.....	.081
Unincorp. Areas.....	.077	Oak Harbor.....	.083	Nespelem.....	.076	Cheney.....	.081
Unincorp. P.T.B.A.*.....	.083	<b>JEFFERSON</b>		Okanogan (City).....	.076	Deer Park.....	.078
Benton City.....	.083	Unincorp. Areas.....	.082	Omak.....	.076	Fairfield.....	.078
Kennewick.....	.083	Port Townsend.....	.082	Oroville.....	.076	Latah.....	.078
Prosser.....	.083	<b>KING (See notes 1 &amp; 2)</b>		Pateros.....	.076	Liberty Lake.....	.081
Richland.....	.083	Unincorp. Areas **.....	.088	Riverside.....	.076	Medical Lake.....	.081
West Richland.....	.083	Algona.....	.088	Tonasket.....	.076	Millwood.....	.081
<b>CHELAN</b>		Auburn/King.....	.088	Twisp.....	.076	Rockford.....	.078
Unincorp. Areas.....	.080	Beaux Arts Village.....	.088	Winthrop.....	.076	Spangle.....	.078
Cashmere.....	.080	Bellevue.....	.088	<b>PACIFIC</b>		Spokane (City).....	.081
Chelan (City).....	.080	Black Diamond.....	.084	Unincorp. Areas.....	.078	Waverly.....	.078
Entiat.....	.080	Bothell/King.....	.088	Ilwaco.....	.078	<b>STEVENS</b>	
Leavenworth.....	.080	Burien.....	.088	Long Beach.....	.078	Unincorp. Areas.....	.076
Wenatchee.....	.080	Carnation.....	.084	Raymond.....	.078	Chewelah.....	.076
<b>CLALLAM</b>		Clyde Hill.....	.088	South Bend.....	.078	Colville.....	.076
Unincorp. Areas.....	.082	Covington.....	.084	<b>PEND OREILLE</b>		Kettle Falls.....	.076
Forks.....	.082	Des Moines.....	.088	Unincorp. Areas.....	.075	Marcus.....	.076
Port Angeles.....	.082	Duvall.....	.084	Cusick.....	.075	Northport.....	.076
Sequim.....	.082	Enumclaw.....	.084	Ione.....	.075	Springdale.....	.076
<b>CLARK</b>		Federal Way.....	.088	Metaline.....	.075	<b>THURSTON</b>	
Unincorp. Areas.....	.077	Hunts Point.....	.088	Metaline Falls.....	.075	Unincorp. Areas.....	.078
Battle Ground.....	.079	Issaquah **.....	.088	Newport.....	.075	Unincorp. PTBA.....	.084
Camas.....	.077	Kenmore.....	.088	<b>PIERCE (See note 1)</b>		Bucoda.....	.078
La Center.....	.079	Kent.....	.088	Unincorp. Areas **.....	.082	Lacey.....	.084
Ridgefield.....	.079	Kirkland.....	.088	Unincorp. P.T.B.A.* **.....	.088	Olympia.....	.084
Vancouver.....	.077	Lake Forest Park.....	.088	Auburn/Pierce.....	.088	Rainier.....	.078
Washougal.....	.079	Maple Valley.....	.084	Bonney Lake.....	.088	Tenino.....	.078
Yacolt.....	.077	Medina.....	.088	Buckley.....	.084	Tumwater.....	.084
<b>COLUMBIA</b>		Mercer Island.....	.088	Carbonado.....	.078	Yelm.....	.084
Unincorp. Areas.....	.075	Milton/King.....	.088	DuPont.....	.088	<b>WAHKIAKUM</b>	
Dayton.....	.075	Newcastle.....	.088	Eatonville.....	.078	Unincorp. Areas.....	.075
Starbuck.....	.075	Normandy Park.....	.088	Edgewood.....	.088	Cathlamet.....	.075
<b>COWLITZ</b>		North Bend.....	.084	Fife.....	.088	<b>WALLA WALLA</b>	
Unincorp. Areas.....	.075	Pacific/King.....	.088	Fircrest.....	.088	Unincorp. Areas.....	.077
Castle Rock.....	.075	Redmond **.....	.088	Gig Harbor.....	.084	Unincorp. P.T.B.A.*.....	.080
Kalama.....	.075	Renton **.....	.088	Lakewood.....	.088	College Place.....	.080
Kelso.....	.076	Sammamish **.....	.088	Milton/Pierce.....	.088	Prescott.....	.077
Longview.....	.076	Sea-Tac.....	.088	Orting.....	.088	Waitsburg.....	.077
Woodland.....	.075	Seattle.....	.088	Pacific/Pierce.....	.088	Walla Walla (City).....	.080
<b>DOUGLAS</b>		Shoreline.....	.088	Puyallup.....	.088	<b>WHATCOM</b>	
Unincorp. Areas.....	.076	Skykomish.....	.084	Roy.....	.078	Unincorp. Areas.....	.076
Unincorp. P.T.B.A.*.....	.080	Snoqualmie.....	.084	Ruston.....	.088	Unincorp. P.T.B.A.*.....	.082
Bridgeport.....	.076	Tukwila.....	.088	South Prairie.....	.078	Bellingham.....	.082
East Wenatchee.....	.080	Woodinville.....	.088	Steilacoom.....	.088	Blaine.....	.082
Mansfield.....	.076	Yarrow Point.....	.088	Sumner.....	.088	Everson.....	.082
Rock Island.....	.080	<b>KITSAP</b>		Tacoma.....	.088	Ferndale.....	.082
Waterville.....	.080	Unincorp. Areas.....	.085	University Place.....	.088	Lynden.....	.082
<b>FERRY</b>		Bainbridge Island.....	.085	Wilkeson.....	.078	Nooksack.....	.082
Unincorp. Areas.....	.076	Bremerton.....	.085	<b>SAN JUAN</b>		Sumas.....	.082
Republic.....	.076	Port Orchard.....	.085	Unincorp. Areas.....	.077	<b>WHITMAN</b>	
<b>FRANKLIN</b>		Poulsbo.....	.085	Friday Harbor.....	.077	Unincorp. Areas.....	.076
Unincorp. Areas.....	.077	<b>KITTITAS</b>		<b>SKAGIT</b>		Albion.....	.076
Unincorp. P.T.B.A.*.....	.083	Unincorp. Areas.....	.077	Unincorp. Areas.....	.076	Colfax.....	.076
Connell.....	.077	Cle Elum.....	.077	Unincorp. P.T.B.A.*.....	.078	Colton.....	.076
Kahlotus.....	.077	Ellensburg.....	.077	Anacortes.....	.078	Endicott.....	.076
Mesa.....	.077	Kittitas (City).....	.077	Burlington.....	.078	Farmington.....	.076
Pasco.....	.083	Roslyn.....	.077	Concrete.....	.078	Garfield.....	.076
<b>GARFIELD</b>		South Cle Elum.....	.077	Hamilton.....	.078	La Crosse.....	.076
Unincorp. Areas.....	.075	<b>Klickitat</b>		La Conner.....	.078	Lamont.....	.076
Pomeroy.....	.075	Unincorp. Areas.....	.070	Lyman.....	.078	Malden.....	.076
<b>GRANT</b>		Bingen.....	.070	Mount Vernon.....	.078	Oakesdale.....	.076
Unincorp. Areas.....	.078	Goldendale.....	.075	Sedro Woolley.....	.078	Palouse.....	.076
Coulee City.....	.078	White Salmon.....	.070	<b>SKAMANIA</b>		Pullman.....	.076
Electric City.....	.078	<b>LEWIS</b>		Unincorp. Areas.....	.070	Rosalia.....	.076
Ephrata.....	.078	Unincorp. Areas.....	.077	North Bonneville.....	.075	St. John.....	.076
George.....	.078	Centralia.....	.078	Stevenson.....	.070	Tekoa.....	.076
Grand Coulee.....	.078	Chehalis.....	.078	<b>SNOHOMISH (See note 1)</b>		Uniontown.....	.076
Hartline.....	.078	Morton.....	.077	Unincorp. Areas **.....	.080	<b>YAKIMA</b>	
Krupp.....	.078	Mossyrock.....	.077	Unincorp. P.T.B.A.* **.....	.089	Unincorp. Areas.....	.076
Mattawa.....	.078	Napavine.....	.077	Arlington.....	.085	Grandview.....	.076
Moses Lake.....	.078	Pe Ell.....	.077	Bothell/Snohomish.....	.089	Granger.....	.076
Quincy.....	.078	Toledo.....	.077	Brier.....	.089	Harrah.....	.076
Royal City.....	.078	Vader.....	.077	Darrington.....	.085	Mabton.....	.076
Soap Lake.....	.078	Winlock.....	.077	Edmonds.....	.089	Moxee City.....	.076
Warden.....	.078	<b>LINCOLN</b>		Everett.....	.083	Naches.....	.076
Wilson Creek.....	.078	Unincorp. Areas.....	.076	Gold Bar.....	.085	Selah.....	.076
<b>GRAYS HARBOR</b>		Almira.....	.076	Granite Falls.....	.085	Sunnyside.....	.076
Unincorp. Areas.....	.082	Creston.....	.076	Index.....	.085	Tieton.....	.076
Aberdeen.....	.082	Davenport.....	.076	Lake Stevens.....	.085	Toppenish.....	.076
Cosmopolis.....	.082	Harrington.....	.076	Lynnwood.....	.089	Union Gap.....	.076
		Odessa.....	.076	Marysville.....	.085	Wapato.....	.076
		Reardan.....	.076	Mill Creek.....	.089	Yakima (City).....	.079
						Zillah.....	.076

Locations printed in blue indicate rate changes in 2002.

STR A02 (11-08-02)

\* P.T.B.A. – Public Transportation Benefit Area.

\*\* Area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined rate if not applicable. *If rate questions, access our GIS at <http://dor.wa.gov>, or call 1-800-647-7706.*